

Cigarette Uniform Table of Codes

Type of Transaction Document Codes
Invoice
Purchase Order
Credit Memo
Affidavit
Confirmation
Bill of Lading
Other

Type of Customer Codes
Distributor
Manufacturer
Retailer
Subjobber
Employee
Customer
Wholesaler
Delivery Seller
Native
Military
Government
InterBranch Transfer
Distribution Center

Type of MSA Status Codes
OPM - Original Participating Manufacturer
NPM - Non-Participating Manufacturer
SPM - Subsequent Participating Manufacturer
N/A - Not Applicable
PM - Participating Manufacturer

Original Participating Manufacturers (OPM)
Brown & Williamson Tobacco Corporation
Lorillard Tobacco Corporation
Philip Morris Incorporated (Altria)
R.J. Reynolds Tobacco Company

Subsequent Participating Manufacturers (SPM)
Commonwealth Brands, Inc.
Farmer's Tobacco Co. of Cythiana, Inc.
ITG Brands, LLC (formerly Lignum - 2, Inc.)
Japan Tobacco International, U.S.A, Inc.
Liggett Group LLC
NASCO Products, LLC
Peter Stokkebye Tobaksfabrik A/S
Santa Fe Natural Tobacco Co Inc.
Scandinavian Tobacco Group
Sherman's 1400 B'Way NYC Ltd.
Tabacalera del Estes, S.A. (TABESA)
Top Tobacco, L.P.
U.S. Flue-Cured Tobacco Growers, Inc.
Vector Tobacco, Inc.
Wind River Tobacco Company LLC

Type of Schedule Codes
1A - Cigarettes received from manufacturer or first importer
1B - Cigarettes received from a person other than a manufacturer or first importer
1C - Cigarettes received from a retailer or end user
1D - Cigarettes received by manufacturer or first importer from a person other than a manufacturer or first importer
2A - Cigarettes disbursed by manufacturer or first importer
2B - Cigarettes disbursed to a person other than a manufacturer or first importer
2C - Cigarettes disbursed to a retailer or end user
2D - Cigarettes returned to the manufacturer

Type of Tax Jurisdiction
WI - Wisconsin
WITRB - Wisconsin Tribal
Unstamped
Other State Jurisdiction

Type of Adjustment Codes
Damaged
Destroyed
Floor Stock
Small Cigar
Counting Error
Returned
Shipment Error
Stolen
Transfer
Shrinkage
Timing

Type of Address Codes
Mailing
Location
Billing
Delivery

Type of Fed Desc Codes
Cigarette

Type of UPC Unit of Measure
CAR- Carton
CSE - Case
PAK - Pack
STK - Stick

Type of Stamp Unit of Measure Codes
10
20
25

Cigarette Transaction Examples

Schedule of Receipts (1A-1D) provide detail of cigarettes received in inventory

1A – Cigarettes received from manufacturer or first importer

Examples:

1. Cigarettes received from a manufacturer inside of the United States
2. Cigarettes received from a first importer of cigarettes manufactured outside of United States

1B – Cigarettes received from a person other than a manufacturer or first importer

Examples:

1. Wholesaler
2. Distributor
3. Other licensee

1C – Cigarettes received from a retailer or end user

Example:

Return from a customer

1D – Cigarettes received by manufacturer or first importer from a person other than a manufacturer or first importer

Examples:

1. Wholesaler
2. Other licensee

Schedule of Disbursements (2A-2D) provide detail of cigarettes disbursed in inventory

2A – Cigarettes disbursed by a manufacturer or first importer

Example:

A manufacturer selling to a wholesaler or distributor

2B – Cigarettes disbursed to a person other than a manufacturer or first importer

Examples:

1. Wholesaler
2. Distributor
3. Other licensee

2C – Cigarettes disbursed to a retailer or end user

Example:

A sale from a wholesaler to a retailer

2D – Cigarettes returned to a manufacturer

Example:

Cigarettes returned by a wholesaler to a manufacturer